

**STATE OF ILLINOIS**  
**GUARDIANSHIP AND ADVOCACY COMMISSION**  
**COMPLIANCE EXAMINATION**  
For the Two Years Ended June 30, 2007

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**COMPLIANCE EXAMINATION**  
 For the Year Ended June 30, 2007

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## AGENCY OFFICIALS

### GUARDIANSHIP AND ADVOCACY COMMISSION

Executive Director (effective 10/24/05)	Dr. Mary L. Milano
Acting Executive Director (through 10/23/05)	Mr. John Wank
General Counsel	Mr. John Wank
Division Directors:	
Office of the State Guardian	Ms. Helen Godlewski Brownfield
Human Rights Authority	Ms. Teresa J. Parks
Legal Advocacy Service (effective 8/7/2006)	Ms. Veronique Baker
Legal Advocacy Service (through 8/6/2006)	Mr. Jeff Plesko
Director of Fiscal Operations	Ms. Carol Tipsord

### Commission Members

As of June 30, 2007, the Commission was comprised of:

Saul J. Morse, Chairperson	Dr. M. Jeanne Dolphus Cotton
Seymour Bryson, PhD., Vice Chairperson	Honorable Don Harmon, State Senator
Glenn Jackson, Secretary/Treasurer	Honorable Ira Silverstein, State Senator
Kenley R. Wade	Honorable Kathleen Ryg, State Representative
Inez Davis	Honorable Angelo Saviano, State Representative

Agency offices are located at:

#### Director and Regional Offices

Office of the Director 421 East Capitol Avenue, Suite 205 Springfield, IL 62701-1797	North Suburban Reg. Office 9511 Harrison Street, W-300 Des Plaines, IL 60016-1565
Office of the Director 160 N. LaSalle Street, Suite S-500 Chicago, IL 60601-3115	East Central Regional Office 423 S. Murray Road Rantoul, IL 61866-2125
Metro East Regional Office 4500 College Avenue, Suite 100 Alton, IL 62002-5051	West Suburban Reg. Office Madden Mental Health Center 1200 South First Avenue Hines, IL 60141-7009
Egyptian Regional Office (Choate)#7 Cottage Drive Anna, IL 62906-1669	Peoria Regional Office 5407 N. University, Suite 7 Peoria, IL 61614-4776
Rockford Regional Office 4302 N. Main Street, Suite 108 Rockford, IL 61103-5202	

#### Satellite Offices

Elgin Mental Health Center 750 S. State Street, C-3 Kilbourne Elgin, IL 60123
Jacksonville Developmental Center 1201 South Main Jacksonville, IL 62650-3339
Tinley Park Mental Health Center Oak Hall 7400 W. 183 <sup>rd</sup> Street Tinley Park, IL 60477
Read Mental Health Center 4200 N. Oak Park Avenue Building K, Room 36 Chicago, IL 60634-1417



MANAGEMENT ASSERTION LETTER

February 27, 2008

Honorable William G. Holland  
Auditor General  
State of Illinois  
Iles Park Plaza  
740 East Ash  
Springfield, IL 62703-3154

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2007. Based on this evaluation, we assert that during the years ended June 30, 2007 and June 30, 2006, the Agency has materially complied with the assertions below.

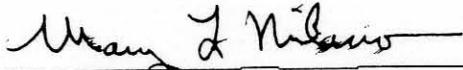
- A. The agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The agency has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.



- E. Money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

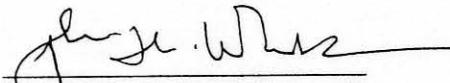
Illinois Guardianship and Advocacy Commission



(Dr. Mary L. Milano, Executive Director)



(Carol Tipsord, Fiscal Officer)

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(John Wank, Legal Counsel)

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**COMPLIANCE EXAMINATION**  
 For the Two Years Ended June 30, 2007

**COMPLIANCE REPORT**

**SUMMARY**

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

**ACCOUNTANTS' REPORTS**

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<u>Number of Findings</u>	<u>Compliance Report</u>	<u>Prior Compliance Report</u>
Findings	6	1
Repeated findings	0	0
Prior recommendations implemented or not repeated	1	0

Details of findings are presented in the separately tabbed report section.

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
FINDINGS (STATE COMPLIANCE)		
07-1	9	Inadequate controls over employee attendance records
07-2	11	Inadequate segregation of duties
07-3	13	Inadequate controls over locally held fund
07-4	15	Noncompliance with annual report submission and posting requirements

- |      |    |  |
|------|----|--|
| 07-5 | 17 | Untimely deposit of locally held fund receipts |
| 07-6 | 19 | Statements of economic interest not reviewed   |

PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)

- |      |    |                                |
|------|----|--------------------------------|
| 07-7 | 21 | Efficiency Initiative Payments |
|------|----|--------------------------------|

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Commission personnel at an exit conference on February 7, 2008. Attending were:

**Guardianship and Advocacy Commission**

Dr. Mary L. Milano, Executive Director  
Carol Tipsord, Director of Fiscal Operations  
John Wank, General Counsel  
Teresa Parks, Director of the Human Rights Authority  
Helen Godlewski Brownfield, Director of the Office of the State Guardian  
Veronique Baker, Director of the Legal Advocacy Service  
Ann Fulkerson, Director of Information Technology  
William Scheidemantel, Managing Attorney of the Office of the State Guardian  
Bobbi Fox, Human Resources  
Gina Rossi, Confidential Assistant to the Executive Director  
Danielle Welliever, Private Secretary to the Executive Director

**Office of the Auditor General**

Peggy Hartson, Audit Manager  
Jessica Olive, Audit Supervisor  
Christina Jankousky, Auditor  
Tyrone Windett, Auditor

Responses to the recommendations were provided by Carol Tipsord, Director of Fiscal Operations, in a letter dated February 19, 2008.

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OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,  
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON  
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland  
Auditor General  
State of Illinois

**Compliance**

We have examined the Illinois Guardianship and Advocacy Commission's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2007. The management of the Illinois Guardianship and Advocacy Commission is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Illinois Guardianship and Advocacy Commission's compliance based on our examination.

- A. The Illinois Guardianship and Advocacy Commission has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Illinois Guardianship and Advocacy Commission has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Illinois Guardianship and Advocacy Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Illinois Guardianship and Advocacy Commission are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Illinois Guardianship and Advocacy Commission on behalf of the State or held in trust by the Illinois Guardianship and Advocacy Commission have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about

the Illinois Guardianship and Advocacy Commission's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Illinois Guardianship and Advocacy Commission's compliance with specified requirements.

In our opinion, the Illinois Guardianship and Advocacy Commission complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2007. However, the results of our procedures disclosed instances of noncompliance, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as findings 07-1, 07-2, 07-3, 07-4, 07-5, and 07-6.

As required by the Audit Guide, immaterial findings relating to instances of noncompliance excluded from this report have been reported in a separate letter.

### **Internal Control**

The management of the Illinois Guardianship and Advocacy Commission is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Illinois Guardianship and Advocacy Commission's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Illinois Guardianship and Advocacy Commission's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Illinois Guardianship and Advocacy Commission's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as finding 07-1, 07-2, 07-3, 07-4, 07-5, and 07-6 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in

the first paragraph of this report will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying schedule of findings to be material weaknesses.

As required by the Audit Guide, immaterial findings relating to internal control deficiencies excluded from this report have been reported in a separate letter.

The Illinois Guardianship and Advocacy Commission's response to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the Illinois Guardianship and Advocacy Commission's response and, accordingly, we express no opinion on it.

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2007 and 2006 Supplementary Information for State Compliance Purposes, except for Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2005 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, agency management, and the agency's governing board and is not intended to be and should not be used by anyone other than these specified parties.

  
BRUCE L. BULLARD, CPA  
Director of Financial and Compliance Audits

February 27, 2008

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS**

For the Two Years Ended June 30, 2007

07-1. **FINDING** (Inadequate controls over employee attendance records)

The Guardianship and Advocacy Commission (Commission) did not exercise adequate controls over employee attendance to ensure employees' work hours and benefit time were properly recorded and documented.

We noted the following:

- Nineteen of 25 (76%) employees' timekeeping records tested did not agree when comparing their certified time sheets, Official Leave Request (OLR) forms, and the Central Time and Attendance System (CTAS). The certified time sheets are monthly calendars in which each employee is required to sign in and out upon arrival and departure each day and certify as time worked on official State business. However, auditors noted that in many cases, employees entered their customary work hours in their certified time sheets in advance without accounting for the use of accrued leave time or other absences.
  - Nineteen employees' recorded benefit time taken on CTAS or OLR forms did not agree to the certified time sheets. We noted 75 discrepancies between certified time sheets and CTAS totaling 348 hours. In addition, we noted 59 discrepancies between certified time sheets and OLR forms totaling 161 hours.
  - Six employees' OLR forms did not agree to CTAS reports. We noted 5 instances when employees requested and used 14 hours of compensatory or holiday time, but the time used was not entered into CTAS. In addition, we noted 3 employees where 30 hours of benefit time was requested and used but not entered into CTAS. As a result, the employees' accrued benefit balances were overstated by 44 hours.
- Two of 25 (8%) employees tested did not have prior approval for using 6 hours of accrued compensatory time.
- Twenty-five of 25 (100%) employees' certified time sheets did not document the number of hours worked each day on official State business to the nearest quarter hour.

The Illinois Administrative Code (80 Ill. Adm. Code 303.340) implemented and authorized by the Personnel Code (20 ILCS 415/1 et seq.) states each operating agency shall maintain accurate, daily attendance records. The Commission's Policies and Procedures Manual (Procedure 3.300) requires each employee to sign in and out each day when they report to or depart from work. In addition, if the employee reports to work later than the customary time,

leaves during the day, or uses any accrued earned time, the reason for the absence is required to be recorded on the certified time sheets. If the employee has taken accrued leave time, a notation should then be made as to the time being used (e.g., 3.5 hours vacation, 4 hours sick leave, etc.). The Commission's Policies and Procedures Manual (Procedure 3.307) states that employees must get prior approval to earn compensatory time. Lastly, the State Officials and Employees Ethics Act (5 ILCS 430/5-5(c)) requires State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour.

Commission personnel stated these problems were due to a complex new timekeeping system, revisions to the timekeeping system, fewer managers to review employee time and due to the number of employees required to travel as part of their normal duties.

Inadequate controls over timekeeping procedures increases the risk of employees abusing or misusing benefit time and not being detected. Failure to maintain accurate attendance records increases the risk of the Commission paying for services not rendered by employees. In addition, failure to periodically submit time sheets documenting the time spent each day on official State business is noncompliance with the State statute. (Finding Code No. 07-1)

### **RECOMMENDATION**

We recommend the Commission implement controls to ensure employees complete Official Leave Requests for time off, accurately complete the certified time sheets and agree those records to the Central Time and Attendance System to ensure accrued absence balances are accurate. Further, the Commission should correct any employee's accrued absence balance noted as incorrect. The Commission should also comply with the State Officials and Employees Ethics Act by having employees document the time spent each day on official State business to the nearest quarter hour.

### **COMMISSION RESPONSE**

The Commission implemented a new timekeeping system in 2007/2008 to maintain accurate daily attendance records and comply with the Illinois Administrative Code. A reminder has been sent to all employees regarding adherence to the Commission's timekeeping policy. The Commission has corrected the overstated 44 hours of benefit time referenced in the audit report. With fewer Human Resources and managerial staff than in prior years, greater oversight in this area is difficult, but the Commission will endeavor to increase controls in this area.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS**

For the Two Years Ended June 30, 2007

07-2. **FINDING** (Inadequate segregation of duties)

The Guardianship and Advocacy Commission (Commission) had inadequate segregation of duties in the areas of expenditure control and State property during the examination period. We noted the following:

- One person had authority to perform procurement functions, receive goods and services, prepare and approve vouchers, maintain accounting records, and perform monthly expenditure reconciliations.
- One person had authority to approve non-electronic data processing (EDP) property purchases, tag non-EDP inventory, maintain the property records, and complete the quarterly reports of State property.

Good business practices require the Commission maintain adequate segregation of duties in order to help ensure the safeguarding of assets, prevent improper expenditures, and ensure the accuracy and reliability of accounting data. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls.

A lack of adequate segregation of duties increases the likelihood that a loss from errors or irregularities could occur and would not be found in the normal course of employees carrying out their assigned duties. (Finding Code No. 07-2)

**RECOMMENDATION**

We recommend the Commission allocate sufficient personnel in order to maintain effective internal control over the record keeping and accounting duties concerned with expenditure and property control.

**COMMISSION RESPONSE**

The Commission agrees with the Auditor General's auditors' assertion that the underlying cause of the deficiency was due to a limited number of staff. The Commission notes that Office of State Guardian caseworkers, Human Rights Authority caseworkers and Legal Advocacy Services legal staff will be employed ahead of administrative positions when funding becomes available and when funding allows, additional administrative staff will be hired.

The agency agrees that good business practices be followed and points out that all ten vouchers cited in the audit paperwork contained at least four separate and distinct employees' signatures or written consents on the documentation approving and paying for

the purchases in addition to the Director's stamped authorization. Every reasonable and cost effective effort will be made to continue this practice.

### **AUDITORS' COMMENT**

The Office of the Auditor General (OAG) made no "assertion that the underlying cause of the deficiency was due to a limited number of staff." The OAG did not conduct a human resource study in conjunction with this audit. The Commission is referring to a memo written by an auditor after interviewing Commission staff. During this interview, Commission staff stated the deficiency was due to a limited number of staff.

With regard to the comment concerning vouchers with multiple approvals, it is important to note the finding highlights the fact that one person has the **authority** to perform all functions of procurement and voucher processing which increases the likelihood that a loss from errors or irregularities could occur and would not be found in the normal course of employees carrying out their assigned duties. It is the permissible condition that is the weakness.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2007

07-3. **FINDING** (Inadequate controls over locally held fund)

The Guardianship and Advocacy Commission (Commission) did not have adequate controls over its locally held fund. The Commission maintains one locally held fund which includes all individual ward accounts. During our testing, we noted the following:

- The Commission did not obtain additional collateral for uninsured account balances. We noted one ward's account whose funds were in excess of the amount of federal deposit insurance coverage (FDIC). According to FDIC regulations, each ward's account is insured up to \$100,000. The ward's account exceeded the \$100,000 limit beginning October 30, 2006 and as of June 2007 the ward's account balance was \$512,657 over the FDIC limit. No additional collateral had been obtained to protect the funds.

Good business practices require that whenever funds deposited with a bank or savings and loan association exceeds the amount of federal deposit insurance coverage, a bond or pledged security should be obtained.

Commission personnel stated that no additional collateral had been obtained because the likelihood of the bank closing and the potential for loss of funds was remote.

- The Commission did not remove a separated employee as an authorized signatory for the locally held fund. We noted an employee had separated from the Commission on October 31, 2006 yet still had signature authority for the locally held fund as of December 5, 2007.

Good business practices require the safeguarding of assets and timely removal of signature authority for separated employees.

Commission personnel stated that the bank was contacted in September 2006 to delete the separated employee's signature authority. However, the Commission did not maintain any documentation of the request and the bank did not withdraw the signature authority.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

Failure to ensure locally held funds are properly collateralized subjects funds to a risk of loss in the event of failure of the bank or savings and loan association in which the funds are deposited. Failure to withdraw separated employees' signature authority over bank accounts leaves the Commission susceptible to theft and inappropriate use of the fund. (Finding Code No. 07-3)

## **RECOMMENDATION**

We recommend the Commission monitor the ward's account balances and obtain additional collateral when balances exceed the amount of federal deposit insurance coverage. Further, the Commission should implement controls to ensure that employees' signature authority over the locally held fund is removed upon separation from the Commission.

## **COMMISSION RESPONSE**

The Commission does not accept this finding. The Commission holds private funds on behalf of its wards. The Probate Act of 1975 governs investments made by the Commission on behalf of its wards. The Commission meets the standards of the prudent investor rule as it pertains to the funds of the rare individual ward that exceed \$100,000. The bank provides its financial statements to the Commission. The bank's solvency and financial health are not in question; therefore the risk of loss is negligible.

## **AUDITORS' COMMENT**

This finding discusses ward deposit accounts, not investments made by the Commission on behalf of its wards. The auditors tested these funds under the assumption that the money held on behalf of the wards of the State should be administered by the Commission with at least the same due diligence as is required of State funds, and State law requires purchase of a bond or other pledged security for all deposits in excess of \$100,000.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2007

07-4. **FINDING** (Noncompliance with annual report submission and posting requirements)

The Guardianship and Advocacy Commission (Commission) did not timely prepare and submit its annual report; and the Commission did not make its annual reports available on its Internet site.

The FY05 and FY06 annual reports on the operations of the Commission were prepared and submitted to the Governor and the General Assembly in October 2006 and October 2007, 17 months after the close of each fiscal year. In addition, the Commission did not make its annual reports available on its Internet site as required

The Guardianship and Advocacy Act (20 ILCS 3955/5) requires the Commission to prepare an annual report on its operations and submit the report to the Governor and the General Assembly. Good business practices would require an annual report be prepared within one year after the close of the applicable fiscal year. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that accountability is maintained over the State's resources.

The General Assembly Organization Act (25 ILCS 5/3.1) states that whenever any law or resolution requires a report to the General Assembly, the reporting entity must make a copy of the report available for a reasonable time on its Internet site or on the Internet site of the public entity that hosts the reporting entity's World Wide Web page.

Commission personnel stated other projects were a priority over the completion of the annual report. In addition, Commission personnel stated they were unaware of the requirement to make the reports available on its Internet site.

An annual report submitted more than a year after the close of the applicable fiscal year does not provide relevant information for decision making by the Governor or the General Assembly. Failure to make its annual reports available on its Internet site is noncompliance with the General Assembly Organization Act. (Finding Code No. 07-4)

**RECOMMENDATION**

We recommend the Commission implement internal controls and procedures to ensure that annual reports are submitted to the Governor and the General Assembly in a timely manner as required by the Act. Further, the Commission should ensure any reports required for the General Assembly are available timely on its Internet site.

## **COMMISSION RESPONSE**

The Commission has filed four years of annual reports on its Internet site. The reports were prepared and submitted to the Governor and General Assembly as soon after the close of each fiscal year as was possible. All essential programmatic and financial information are provided to the OMB and Office of the Comptroller within three months of the close of the fiscal year and the reports are subsequently made public. The Commission will continue to strive to file and post the reports in a timely manner.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS**

For the Two Years Ended June 30, 2007

07-5. **FINDING** (Untimely deposit of locally held fund receipts)

The Guardianship and Advocacy Commission (Commission) did not deposit local fund receipts in a timely manner.

We noted 30 of 50 (60%) receipts selected for testing were not deposited in a timely manner. These receipts, totaling \$144,015, were deposited from 1 to 5 days late.

Good business practices require funds not needed for immediate disbursement be deposited within two working days at prevailing rates or better. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that accountability is maintained over the State's resources.

Commission personnel stated that many receipts are received at the nine different regional locations and then sent to the Springfield office which slows up the process.

Untimely deposit of cash receipts may result in a loss of interest income to the wards and increases the risk that theft or unauthorized use could occur and not be detected. (Finding Code No. 07-5)

**RECOMMENDATION**

We recommend the Commission strengthen its controls over the deposit of local fund receipts to ensure timely deposit.

**COMMISSION RESPONSE**

The Commission does not accept this finding. The funds in question are all private assets belonging to disabled wards of the State handled by the Commission's Office of State Guardian. For the purpose of this finding, the Commission holds only private funds of its wards; these funds are not the State's resources. The audit finding cites "good business practices" and the workpaper prepared by the auditors references the criteria used as the Public Funds Act. The assets in question are not public funds, and the Public Funds Act does not apply.

In citing the delays in deposit between 1 and 5 days, the finding fails to take into account mail delivery, holidays, and weekends. The finding also fails to note that the Commission maintains a system of internal controls for collecting such receipts and a centralized system for endorsing and depositing the receipts. These wards receipts may originate in any one of our nine regional offices throughout the State. The regional caseworker must identify the

receipt as properly belonging to a specific ward, complete the necessary form, and mail the receipt and documentation to the Fiduciary Operations Office in Springfield. All receipts are processed within two working days of arrival in Springfield and mailed to the bank for deposit. The current GAC system for handling ward receipts satisfies the stringent requirements of the Fiscal Control and Internal Auditing Act while recognizing the need to manage hundreds of financial estates in cases administered in over 90 Illinois counties. No benefit would be gained by decentralizing fiduciary operations in the manner implied by the audit in order to speed up deposits.

### **AUDITORS' COMMENT**

The recommendation did not suggest or imply that the Commission should decentralize fiduciary operations. The Public Funds Deposit Act was not used as criteria for the finding. The auditors did perform tests believing that the Commission should expedite deposits held in trust for the wards. The Commission states that **all** receipts are processed within two working days of arrival in Springfield; however, 21 of the 30 (70%) late deposits noted in the finding were deposited 3 to 7 working days after arrival in the Springfield office, not within 2 working days as claimed by the Commission. The auditors did not have the date received in Springfield for the remaining 9 receipts and could only use the date received in the regional office for determining timeliness.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2007

07-6. **FINDING** (Statements of economic interest not reviewed)

The Guardianship and Advocacy Commission (Commission) did not comply with the State Officials and Employee Ethics Act regarding review of statements of economic interest.

The Commission's designated ethics officer did not review all of the 2006 and 2007 employee statements of economic interest prior to filing with the Secretary of State. The State Officials and Employee Ethics Act (5 ILCS 430/20-23) requires each agency's designated ethics officer to review statements of economic interest and disclosure forms of officers, senior employees, and contract monitors before they are filed with the Secretary of State.

Commission personnel stated the ethics officer reviews statements of economic interest only when presented to him.

Failure to review economic interest statements could lead to employees making decisions in which they should have been disqualified due to a conflict of interest and is noncompliance with a State statute. (Finding Code No. 07-6)

**RECOMMENDATION**

We recommend the Commission comply with the State Officials and Employees Ethics Act by ensuring the ethics officer reviews all statements of economic interest before they are filed with the Secretary of State.

**COMMISSION RESPONSE**

The Commission's ethics officer did review all statements of economic interest submitted to him for review in both 2006 and 2007, prior to filing with the Secretary of State. Not all staff who are required to submit statements of economic interest submitted the forms to the ethics officer before submittal to the Secretary of State. Consequently, review by the ethics officer was not possible. Although the State Officials and Employee Ethics Act does require the ethics officer to perform the indicated review, nothing in the law or agency policy compels staff to submit statements to the ethics officer prior to filing with the Secretary of State. The law establishes a duty on the part of the ethics officer to review only those statements that are submitted to the ethics officer; no duty to submit for review prior to filing exists in the law.

Despite the lack of clarity in the law, the Commission will revise its policy to compel submission of Statements of Economic Interest with the agency ethics officer prior to filing with the Secretary of State. The Commission will strive to require agency staff to provide the ethics officer with statements of economic interest before they are filed with the Secretary of State in order to facilitate prior review by the ethics officer.

## **AUDITORS' COMMENT**

The Commission stated there was a “lack of clarity” in the law and noted nothing in the State Officials and Employees Ethics Act (Act) (5 ILCS 430/20-23) or agency policy compels staff to submit statements to the ethics officer prior to filing with the Secretary of State. The Commission further stated “the law establishes a duty on the ethics officer to review only those statements that are submitted to the ethics officer.” The Act states “Ethics Officers shall review statements of economic interest and disclosure forms of officers, senior employees, and contract monitors before they are filed with the Secretary of State (emphasis added).” Since the Commission is responsible for ensuring it complies with applicable laws and regulations, the ethics officer should have ensured the required review was performed during the examination period.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2007

07-7. **FINDING** (Efficiency Initiative Payments)

During the prior period, the Guardianship and Advocacy Commission (Commission) made payments for efficiency initiative billings from improper line item appropriations.

During the current period, the Commission did not make any payments for efficiency initiative billings. (Finding Code No. 05-1)

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**COMPLIANCE EXAMINATION**  
For the Two Years Ended June 30, 2007

**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:
  - Schedule of Appropriations, Expenditures and Lapsed Balances
  - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
  - Comparative Schedule of Receipts, Disbursements and Fund Balance (Cash Basis) - Locally Held Funds
  - Schedule of Changes in State Property
  - Comparative Schedule of Cash Receipts
  - Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
  - Analysis of Significant Variations in Expenditures
  - Analysis of Significant Variations in Receipts
  - Analysis of Significant Lapse Period Spending
  - Analysis of Accounts Receivable
  
- Analysis of Operations:
  - Agency Functions and Planning Program
  - Average Number of Employees
  - Service Efforts and Accomplishments (Not examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on the Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2007

P.A. 94-0798 FISCAL YEAR 2007	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
General Revenue Fund - 001					
Personal Services	\$ 6,679,300	\$ 6,339,729	\$ 271,335	\$ 6,611,064	\$ 68,236
State Contributions to State					
Employees' Retirement System	769,800	731,384	31,308	762,692	7,108
State Contributions to Social Security	497,000	469,892	20,130	490,022	6,978
Contractual Services	258,000	242,287	15,544	257,831	169
Travel	175,285	164,274	11,009	175,283	2
Commodities	9,345	8,238	1,082	9,320	25
Printing	7,825	7,650	25	7,675	150
Equipment	7,845	7,629	115	7,744	101
Electronic Data Processing	26,400	25,104	1,227	26,331	69
Telecommunications	242,900	219,290	19,785	239,075	3,825
Operation of Automotive Equipment	7,300	7,274	0	7,274	26
Subtotal Fund - 001	<u>\$ 8,681,000</u>	<u>\$ 8,222,751</u>	<u>\$ 371,560</u>	<u>\$ 8,594,311</u>	<u>\$ 86,689</u>
Guardianship and Advocacy Fund - 297					
Services pursuant to Section 5 of Guardianship and Advocacy Act					
Subtotal Fund - 297	<u>\$ 187,700</u>	<u>\$ 112,897</u>	<u>\$ 55,252</u>	<u>\$ 168,149</u>	<u>\$ 19,551</u>
<b>TOTAL - ALL FUNDS</b>	<u><u>\$ 8,868,700</u></u>	<u><u>\$ 8,335,648</u></u>	<u><u>\$ 426,812</u></u>	<u><u>\$ 8,762,460</u></u>	<u><u>\$ 106,240</u></u>

Note: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records and have been reconciled to records of the Agency.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2006

P.A. 94-0015 FISCAL YEAR 2006	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
General Revenue Fund - 001					
Personal Services	\$ 6,354,600	\$ 5,791,656	\$ 264,398	\$ 6,056,054	\$ 298,546
Employee Retirement					
Contributions Paid by Employer	43,000	42,153	0	42,153	847
State Contributions to State					
Employees' Retirement System	495,100	451,435	20,609	472,044	23,056
State Contributions to Social Security	452,236	432,642	19,593	452,235	1
Contractual Services	240,555	222,288	18,176	240,464	91
Travel	169,164	144,607	23,602	168,209	955
Commodities	9,200	8,509	508	9,017	183
Printing	5,746	5,183	545	5,728	18
Equipment	12,155	10,644	1,508	12,152	3
Electronic Data Processing	45,266	22,258	23,007	45,265	1
Telecommunications	228,578	201,717	11,945	213,662	14,916
Operation of Automotive Equipment	14,800	13,933	685	14,618	182
Subtotal Fund - 001	<u>\$ 8,070,400</u>	<u>\$ 7,347,025</u>	<u>\$ 384,576</u>	<u>\$ 7,731,601</u>	<u>\$ 338,799</u>
Guardianship and Advocacy Fund - 297					
Services pursuant to Section 5 of Guardianship and Advocacy Act					
Subtotal Fund - 297	<u>\$ 187,700</u>	<u>\$ 43,485</u>	<u>\$ 10,149</u>	<u>\$ 53,634</u>	<u>\$ 134,066</u>
<b>TOTAL - ALL FUNDS</b>	<u><u>\$ 8,258,100</u></u>	<u><u>\$ 7,390,510</u></u>	<u><u>\$ 394,725</u></u>	<u><u>\$ 7,785,235</u></u>	<u><u>\$ 472,865</u></u>

Note: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records and have been reconciled to records of the Agency.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2007	2006	2005
<u>General Revenue Fund - 001</u>	P.A. 94-0798	P.A. 94-0015	P.A. 93-0842 & 93-0681
Appropriations (Net of Transfers)	<u>\$ 8,681,000</u>	<u>\$ 8,070,400</u>	<u>\$ 7,954,738</u>
<u>Expenditures</u>			
Personal Services	\$ 6,611,064	\$ 6,056,054	\$ 5,885,655
Employee Retirement			
Contributions Paid by Employer	0	42,153	6,528
State Contributions to State			
Employees' Retirement System	762,692	472,044	930,365
State Contributions to Social Security	490,022	452,235	430,811
Contractual Services	257,831	240,464	142,003
Travel	175,283	168,209	140,482
Commodities	9,320	9,017	11,321
Printing	7,675	5,728	4,946
Equipment	7,744	12,152	8,639
Electronic Data Processing	26,331	45,265	26,399
Telecommunications	239,075	213,662	244,714
Operation of Automotive Equipment	7,274	14,618	10,342
Total Expenditures - Fund 001	<u>\$ 8,594,311</u>	<u>\$ 7,731,601</u>	<u>\$ 7,842,205</u>
Lapsed Balances	<u>\$ 86,689</u>	<u>\$ 338,799</u>	<u>\$ 112,533</u>
<u>Guardianship and Advocacy Fund - 297</u>			
Appropriations (net of transfers)	<u>\$ 187,700</u>	<u>\$ 187,700</u>	<u>\$ 187,700</u>
Expenditures:			
Services pursuant to Section 5 of Guardianship and Advocacy Act	<u>\$ 168,149</u>	<u>\$ 53,634</u>	<u>\$ 132,873</u>
Lapsed Balances	<u>\$ 19,551</u>	<u>\$ 134,066</u>	<u>\$ 54,827</u>
<u>GRAND TOTAL, ALL FUNDS</u>			
Appropriations (net of transfers)	<u>\$ 8,868,700</u>	<u>\$ 8,258,100</u>	<u>\$ 8,142,438</u>
Total Expenditures	<u>\$ 8,762,460</u>	<u>\$ 7,785,235</u>	<u>\$ 7,975,078</u>
Lapsed Balances	<u>\$ 106,240</u>	<u>\$ 472,865</u>	<u>\$ 167,360</u>

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCE**  
**(CASH BASIS) – LOCALLY HELD FUNDS**  
 For the Two Years Ended June 30, 2007

		Ward's Trust Fund 1162
Cash Balance at July 1, 2005	\$	1,356,778
Receipts:		2,366,665
Disbursements:		2,401,023
Cash Balance at June 30, 2006	\$	1,322,420
Cash Balance at July 1, 2006	\$	1,322,420
Receipts:		3,433,050
Disbursements:		2,393,407
Cash Balance at June 30, 2007	\$	2,362,063

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
 For the Two Years Ended June 30, 2007

	Equipment
Balance at July 1, 2005	\$ 976,703
Additions	63,452
Deletions	(1,594)
Net Transfers	(170,931)
Balance at June 30, 2006	\$ 867,630
Balance at July 1, 2006	\$ 867,630
Additions	76,286
Deletions	-
Net Transfers	(177,989)
Balance at June 30, 2007	\$ 765,927

Note: The above schedule has been derived from Agency records which have been reconciled to property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**

For the Fiscal Years Ended June 30,

	2007	2006	2005
<u>General Revenue Fund - 001</u>			
Jury Duty & Recoveries	\$ 124	\$ 236	\$ 201
Prior Year Refund	0	12	0
Total General Revenue Fund	\$ 124	\$ 248	\$ 201
<u>Guardianship and Advocacy Fund - 297</u>			
Fee assessments	\$ 86,445	\$ 70,703	\$ 73,909
Total Receipts - All Funds	\$ 86,569	\$ 70,951	\$ 74,110

**RECONCILIATION OF CASH RECEIPTS TO DEPOSITS  
 REMITTED TO THE STATE COMPTROLLER**

For the Fiscal Years Ended June 30,

	2007	2006	2005
<u>General Revenue Fund (001)</u>			
Receipts per Department Records	\$ 124	\$ 248	\$ 201
Add: Deposits in Transit, Beginning of Year	0	17	3
Less: Deposits in Transit, End of Year	0	0	17
Deposits Recorded by the Comptroller	\$ 124	\$ 265	\$ 187
<u>Guardianship and Advocacy Fund (297)</u>			
Receipts per Department Records	\$ 86,445	\$ 70,703	\$ 73,909
Add: Deposits in Transit, Beginning of Year	2,450	315	50
Less: Deposits in Transit, End of Year	6,880	2,450	315
Deposits Recorded by the Comptroller	\$ 82,015	\$ 68,568	\$ 73,644

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2007

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL  
YEARS 2007 AND 2006**

**General Revenue Fund (001)**

Employee Retirement Contributions Paid by Employer

The decrease in Employee Retirement Contribution expenditures in FY07 was due to the State ceasing to pay the Employee's portion of the State Employee Retirement Contribution in FY07 for Commission employees.

State Contribution to State Employees' Retirement System

The increase in State contributions to State Employees' Retirement System expenditures was due to an increase in the employer contribution rate from 7.792% in FY06 to 11.525% in FY07.

Electronic Data Processing (EDP)

The decrease in EDP expenditures in FY07 was due to the Commission purchasing EDP equipment such as computers and a server from the Guardianship and Advocacy (GAC) Fund during FY07 instead of the General Revenue Fund.

Operation of Automotive Equipment

The decrease in operation of automotive equipment in FY07 was due to various expenditures being paid from the GAC Fund during FY07 rather than the General Revenue Fund.

**Guardianship and Advocacy Fund (297)**

Services Pursuant to Section 5 of the Guardianship and Advocacy Act

The increase in FY07 was due to the Commission purchasing various line item needs from the GAC Fund during FY07 instead of the General Revenue Fund. These items included computers, a server, an automobile, Facilities Management charges, new shredders and temporary staffing expenses covering a leave of absence for the Anna Regional Office and Alton Regional Office.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2007

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL  
YEARS 2006 AND 2005**

**General Revenue Fund (001)**

Employee Retirement Contributions Paid by Employer

The increase in Employee Retirement Contribution expenditures in FY06 was due to the State ceasing to pay the Employee's portion of the State Employee Retirement Contribution in FY05. In FY06 the State paid six months of Employee Retirement Contribution expenditures covering bargaining unit employees.

State Contribution to State Employees' Retirement System

The decrease in State contributions to State Employees' Retirement System expenditures was due to a decrease in the employer contribution rate from 16.107% in FY05 to 7.792% in FY06.

Contractual Services

The increase in contractual services expenditures in FY06 was due to the Department of Central Management Services and the Office of Management and Budget transferring appropriation from the Commission's contractual line for Facilities Management function and the On-Line Legal Services function in FY05 pursuant to Executive Order 2003-10. The Commission resumed those expenditures from the contractual services line item in FY06.

Electronic Data Processing (EDP)

The increase in EDP expenditures in FY06 was due to the Commission purchasing EDP equipment, specifically personal computers, to complete planned computer updates. In addition, the Commission purchased EDP equipment from the Guardianship and Advocacy (GAC) Fund during FY05 instead of the General Revenue Fund.

**Guardianship and Advocacy Fund (297)**

Services Pursuant to Section 5 of the Guardianship and Advocacy Act

The decrease in expenditures in FY06 was due to the Commission purchasing various line item needs from the General Revenue Fund during FY06 instead of the GAC Fund.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2007

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2007 AND 2006**

**Guardianship and Advocacy Fund (297)**

The increase in Guardianship and Advocacy Commission fees was due to more wards with larger estates being assessed fees during FY07 than was assessed in FY06.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2006 AND 2005**

There were no significant variations in receipts between fiscal years 2006 and 2005.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2007

**FISCAL YEAR 2007**

**General Revenue Fund (001)**

There were no significant lapse period expenditures made out of the General Revenue Fund during FY07.

**Guardianship and Advocacy Fund (297)**

Services Pursuant to Section 5 of the Guardianship and Advocacy Act

Expenditures of \$55,252 (33%) were spent out of the Guardianship and Advocacy Fund during the lapse period. Requests for office equipment and electronic data processing equipment are gathered over a period of several months from all offices and a spending plan is created to analyze the spending needs of the agency before the purchases are made. This causes expenditures to be greater at the end of each fiscal year, including lapse period. Purchases included shredders for regional offices, a server and an automobile.

**FISCAL YEAR 2006**

**General Revenue Fund (001)**

Electronic Data Processing

Expenditures of \$23,007 (51%) were made during the lapse period. Requests for Electronic Data Processing equipment are gathered over a period of several months from all offices and a spending plan is created to analyze the spending needs of the Commission before the purchases are made. This causes expenditures to be greater at the end of each fiscal year, including lapse period. Purchases included network upgrades and shelving, computers, laptop computers and a hub replacement.

**Guardianship and Advocacy Fund (297)**

There were no significant lapse period expenditures made out of the Guardianship and Advocacy Fund during FY06.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF ACCOUNTS RECEIVABLE**  
For the Two Years Ended June 30, 2007

**Guardianship and Advocacy Fund – 297**

The Commission had an accounts receivable balance of \$5,815 and \$1,780 at June 30, 2006 and June 30, 2007 respectively. These amounts represent receivables related to Guardianship and Advocacy Commission fee payments from the wards. All accounts receivable are considered to be current.

STATE OF ILLINOIS  
GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2007

**AGENCY FUNCTIONS AND PLANNING PROGRAM**

Functions

The Guardianship and Advocacy Commission (Commission) was created in 1979 by enactment of the Guardianship and Advocacy Act (20 ILCS 3955/1 et seq.) to safeguard the rights of persons with disabilities. This Act mandated the Commission to establish three divisions:

1. Legal Advocacy Service - to provide legal consultation and representation to disabled people in a variety of settings: mental health facilities, residential programs, community placements and nursing homes.
2. Human Rights Authority - to investigate alleged rights violations of disabled people residing in public or private facilities.
3. Office of State Guardian – handles the personal, financial, and legal affairs of developmentally disabled, mentally ill and elderly persons with disabilities.

The Commission is bi-partisan and is comprised of nine private citizens and two legislators appointed by the Governor and confirmed by the Illinois Senate for three-year terms. These Commissioners serve in a voluntary capacity to govern the agency and are chosen for a particular area of expertise.

The Commission meets at least quarterly to perform its mandated duties through the following functions:

- Establish policy guidelines for the operation of the Agency.
- Review actions taken by regional authorities.
- Establish rules and regulations for the conduct of work of the three divisions.
- Review and evaluate the operations of the divisions.
- Approve and evaluate the Agency Director.
- Approve the budget and an annual report on its operations for submission to the Governor and General Assembly.

Monthly statistical reports are prepared on the ACCESS case management software system to present to management and the Commission. In the fiscal area, a spreadsheet is updated bi-monthly showing the current status of the budgetary line items.

The Director is mandated to organize and administer programs to provide the above services. The Commission's central office is located in Springfield and a general office is located in Chicago. The field offices are located in Rantoul, Anna, Alton, Des Plaines, Peoria, Rockford, and Hines.

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF OPERATIONS**  
 For the Two Years Ended June 30, 2007

Planning Program

The Commission has developed a plan that incorporates the areas of: programs, policy, public relations, human resources, technology and financial development. Outcomes have been developed in each of these areas. Indicators for each outcome will further focus the work of the Commission and make progress more measurable.

**AVERAGE NUMBER OF EMPLOYEES**

The following table, prepared from Agency records, presents the average number of employees, by function, for the fiscal years ended June 30,

<u>Division</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
General Office / Clerical	17	15	9
Office of State Guardian	78	78	82
Legal Advocacy Authority	12	10	10
Human Rights Authority	8	8	8
Total average full-time employees	<u>115</u>	<u>111</u>	<u>109</u>

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF OPERATIONS**  
 For the Two Years Ended June 30, 2007

**SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)**

The Agency's Management provided the following information consisting of statistical and programmatic data for the two years ended June 30, 2007.

Office of State Guardian

The Office of State Guardian (OSG) is statutorily mandated to serve as the guardian of last resort of adults with disabilities. The OSG is appointed guardian by the courts when these adults are not able to make or communicate decisions concerning their welfare, care or estate. When a family member or friend is willing and able to serve as the guardian, the OSG is not appointed.

The OSG is required by law to procure and monitor services provided to its wards and to visit each ward a minimum of four times a year. Additional visits may be required to ensure the wards are not harmed or exploited. When named as the guardian of a person and/or estate, the OSG must inventory and manage property, invest funds, pay bills and prepare tax returns.

<u>Activity Measures</u>	<u>FY 2007</u>	<u>FY 2006</u>	<u>FY 2005</u>
Number of medical consents given in response to request from service providers	11,532	10,928	11,382
Number of total Illinois Guardianship and Advocacy Commission intakes	5,176	5,269	5,277
Number of inquiries specifically about guardianship	3,035	2,871	2,182
Number of pending guardianship cases	1,448	1,446	1,461
Number of care plans reviewed in response to service provider requests	6,952	6,166	6,829
Number of new temporary appointments-petitions filed by outside attorneys appointing the OSG	222	155	178
Number of new plenary appointments-petitions filed by outside attorneys appointing the OSG	302	286	366
Number of after hours on call consents, inquiries, and referrals	7,326	6,953	5,964
Number of placement changes in response to ward needs	1,084	963	999

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF OPERATIONS**  
 For the Two Years Ended June 30, 2007

**SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) (continued)**

Office of State Guardian (continued)

<u>Activity Measures (continued)</u>	<u>FY 2007</u>	<u>FY 2006</u>	<u>FY 2005</u>
Amount of IGAC fee collections (thousands)	\$86.0	\$70.7	\$73.9
Percentage of wards who are Medicaid recipients	97%	97%	97%
Number of visits to wards completed on a quarterly basis	19,234	19,438	19,810
Total number of wards served	5,059	5,179	5,316
Total number of clients served (guardianship intakes, pending cases and OSG wards)	9,542	9,568	8,959
Closed cases	457	492	461
Number of supplemental contacts with OSG wards	2,864	2,349	1,924
Number of contacts with wards' families	617	573	539
Number of fiduciary transactions performed on behalf of wards' estates	11,922	11,872	11,391
Total dollar amount of ward transactions (receipts and disbursements) (in thousands)	\$5,506.0	\$4,580.7	\$4,473.3
Percentage of staff who are certified as Registered Guardians through the National Guardianship Foundation	90%	95%	95%
Average caseload per worker	119	116	126

STATE OF ILLINOIS  
 GUARDIANSHIP AND ADVOCACY COMMISSION  
**ANALYSIS OF OPERATIONS**  
 For the Two Years Ended June 30, 2007

**SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) (continued)**

Customer Service Based Performance Measures

	<u>FY 2007</u>	<u>FY 2006</u>	<u>FY 2005</u>
Percentage of cases in which the OSG was appointed legal guardian	9%	12%	13%
Percentage of cases in which alternatives to OSG Guardianship were located	90%	88%	88%
Percentage of survey respondents who report satisfaction with the intake process	82%	82%	82%

Efficiency Indicators

	<u>FY 2007</u>	<u>FY 2006</u>	<u>FY 2005</u>
Cost per client served	\$753	\$643	\$703

Legal Advocacy Service

The Legal Advocacy Service (LAS) was created to provide a necessary due process component to the judicial system by protecting and enforcing the legal rights of individuals in mental health treatment proceedings and, where alternative legal counsel is unavailable, providing legal counsel and representation to individuals with disabilities to protect and enforce rights as guaranteed by related state, local and federal laws.

LAS clients include minors and adults, whether residing in their community or in treatment and/or habilitation facilities.

In general, LAS services can be divided into three categories: (1) responding to individual requests for information regarding legal rights of persons with disabilities; (2) investigating alleged violations of the mental health laws and providing advocacy assistance to remedy substantiated violations, and; (3) servings as legal counsel, in the trial and reviewing courts, in proceedings relating to admission to, retention in, enforced treatment while admitted (psychotropic medication and/ or electroconvulsive therapy) and release from public and private facilities.

The activities of the LAS are statutorily mandated by Illinois law. Litigation is pursued on the rare occasion when an appropriate remedy cannot be achieved by notification, education and negotiation. LAS staff also provides technical assistance to the Agency's Human Rights Authority and OSG divisions and maintains a reviewing court decision outline on the Agency's home page onto the Internet.

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**SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) (continued)**

Legal Advocacy Service (continued)

Activity Measures

	<u>FY 2007</u>	<u>FY 2006</u>	<u>FY 2005</u>
Requests for information, referral, or assistance	1,628	1,714	1,731
Cases handled	8,523	8,797	7,551
Total clients served	8,219	8,152	8,384

Customer Service Based Performance Measures

	<u>FY 2007</u>	<u>FY 2006</u>	<u>FY 2005</u>
Percentage of cases referred to higher courts	85%	75%	73%

Efficiency Indicators-Internal Process

	<u>FY 2007</u>	<u>FY 2006</u>	<u>FY 2005</u>
Average cost per client	\$117	\$124	\$144
Average cost per case handled	\$113	\$115	\$160

Efficiency Indicators-External Benchmarks

	<u>FY 2007</u>	<u>FY 2006</u>	<u>FY 2005</u>
Private sector cost for equivalent staff hours (in thousands)	\$3,510	\$3,510	\$3,081
Percentage that program costs the State when compared to private sector rates	27%	29%	32%

Human Rights Authority

The Human Rights Authority (HRA) investigates complaints of alleged rights violations committed by private and public providers that serve persons with disabilities. Regional authorities, staffed largely by volunteers appointed by the Commissioners, comprise the entire division.

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**SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) (continued)**

Human Rights Authority (continued)

The Authority's investigations offer a mechanism for non-adversarial negotiations with service providers when complaints can be substantiated. The HRA makes recommendations for corrective action. Recipients benefiting from investigations are those persons with disabilities affected by HRA recommendations that were adopted by serviced providers.

Activity Measures

	<u>FY 2007</u>	<u>FY 2006</u>	<u>FY 2005</u>
Number of information and referral inquiries	208	319	299
Number of HRA cases handled	275	472	748
Number of recommendations for improvement issued to service providers for substantiated findings	204	147	233
Number of recommendations accepted and implemented by service providers	192	124	229
Percentage of cases referred for enforcement action	1.0%	0.0%	0.4%
Number of persons with disabilities benefiting from HRA recommendations	13,221	9,937	16,834
Number of volunteer hours HRA members contribute to the HRA	3,617	4,449	5,875

Customer Service Based Performance Measures

	<u>FY 2007</u>	<u>FY 2006</u>	<u>FY 2005</u>
Percentage of recommendations accepted and implemented by service providers	94%	84%	98%

Efficiency Indicators- Internal Process

	<u>FY 2007</u>	<u>FY2006</u>	<u>FY 2005</u>
Cost per recipient benefited	\$46	\$63	\$34
Cost per case handled	\$2,231	\$1,319	\$756